

The scenario continues. Kyle B. Evans is a single parent with one qualifying child. Kyle's earned income was \$18,751, and his adjusted gross income was \$19,223. He received \$550 in advance earned income credit payments.

Use the EIC Table to complete the EIC Worksheet.

Scroll down to complete Kyle's **EIC Worksheet**.

Without closing the PDF window, return to the lesson screen and click Check My Answer.



**Part 1**


**All Filers**

1. Enter your earned income from Step 5 on page 41.

<b>1</b>	
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2. Look up the amount on line 1 above in the EIC Table on pages 44–49 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

<b>2</b>	
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If line 2 is zero,  You cannot take the credit. Put “No” to the left of the entry space for line 41a.

3. Enter the amount from Form 1040A, line 22.

<b>3</b>	
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4. Are the amounts on lines 3 and 1 the same?

- ☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.  
☐ **No.** Go to line 5.

**Part 2**

**Filers Who Answered “No” on Line 4**

5. If you have:

- No qualifying children, is the amount on line 3 less than \$6,400 (\$7,400 if married filing jointly)?
  - 1 or more qualifying children, is the amount on line 3 less than \$14,050 (\$15,050 if married filing jointly)?
- ☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.  
☐ **No.** Look up the amount on line 3 in the EIC Table on pages 44–49 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

<b>5</b>	
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Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

**Part 3**

**Your Earned Income Credit**

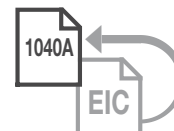
6. This is your earned income credit.

<b>6</b>	
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Enter this amount on Form 1040A, line 41a.

**Reminder—**

- ✓ If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see the instructions that begin on page 41 to find out if you must file Form 8862 to take the credit for 2004.